

UA Schedule A - Liability Questionnaire

UA Account Number, if already assigned

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Federal Employer Identification No. (FEIN, required)

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LIABILITY TO PAY MICHIGAN UNEMPLOYMENT TAXES ONLY OCCURS WHEN AN EMPLOYING UNIT MEETS ANY OF THE FOLLOWING CRITERIA:

- Pays \$1,000 or more in gross wages for covered employment in a calendar year.
- Has one or more employees in 20 different weeks within a calendar year.
- Acquires all or part of an existing Michigan business. **You must complete a *Registration for Michigan Taxes (Form 518)* and *UA Schedule B, Successorship Questionnaire*.**
- Pays at least \$1,000 in cash, not including room and board, for domestic service within a calendar quarter.
- Pays at least \$20,000 in cash, not including room and board, for agricultural service within a calendar quarter, **OR** employs at least 10 agricultural workers in each of 20 different weeks in the current or previous calendar year.
- Elects coverage under the terms of the MES Act.
- Is subject to federal unemployment tax.

When any one of the above criteria is met, or expected to be met within six weeks, you must submit a *Registration for Michigan Taxes (Form 518)* and *UA Schedule A, Liability Questionnaire*. **If you have acquired all or part of an existing Michigan business, you must also file *UA Schedule B, Successorship Questionnaire*.** You must also begin filing *Employer's Quarterly Tax Reports (UA 1020)* and *Wage Detail Reports (UA 1017)*. Unemployment taxes are due and payable beginning with the first calendar quarter in which you had payroll. Report due dates are: Apr. 25, July 25, Oct. 25 and Jan. 25.

On what date did you first or do you expect to employ anyone in Michigan?

MONTH		DAY		YEAR			

Complete only ONE of the seven items below which best describes your business.

1. EMPLOYERS OTHER THAN DOMESTIC OR AGRICULTURAL

If you have had a gross payroll of \$1,000 or more within a calendar year, give date it was reached or is expected to be reached.

A.

MONTH		DAY		YEAR			

If you have had 20 or more calendar weeks in which one or more persons performed services for you within a calendar year, give the date the 20th week was reached. The weeks do not have to be consecutive nor the persons the same.

B.

MONTH		DAY		YEAR			

2. AGRICULTURAL EMPLOYERS

If you have had a total cash payroll of \$20,000 or more for agricultural services performed within a calendar quarter, not including room and board, give the date the \$20,000 was reached or is expected to be reached.

A.

MONTH		DAY		YEAR			

If you have had at least 10 agricultural workers in each of 20 different weeks in the current or previous calendar year, give the date the 20th week was reached. The weeks do not have to be consecutive nor the persons the same.

B.

MONTH		DAY		YEAR			

3. DOMESTIC (HOUSEHOLD) EMPLOYERS

If you have had a cash payroll of \$1,000 or more, not including room and board, within a calendar quarter, give the date the \$1,000 was reached or is expected to be reached.

MONTH		DAY		YEAR			

4. NON-PROFIT EMPLOYERS

NON-PROFIT employers and GOVERNMENTAL entities generally reimburse unemployment insurance benefits paid to former employees on a dollar-for-dollar basis. Non-profit employers must, however, elect reimbursing status or they will be established as contributing employers.

Under the MES Act, non-profit organizations shall finance their unemployment liability by (1) paying unemployment taxes on the taxable wages of their employees (contributing) or (2) electing to reimburse the UA for any unemployment benefits paid to their former employees (reimbursing).

- A.** All **non-profit employers who elect reimbursing status must provide** the UA a copy of the documentation, from the Internal Revenue Service, granting 501(c)(3) status.

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If you elect to be a reimbursing employer, check this box and **attach a copy of your 501(c)(3) determination.**

FAILURE TO CHECK THE BOX ABOVE WILL RESULT IN THE ESTABLISHMENT OF YOUR LIABILITY AS A CONTRIBUTING EMPLOYER.

B. Bonding Requirements

The MES Act, Section 13(a) requires that non-profit employers who elect reimbursing status on or after December 21, 1989, and who have, or expect to have, a gross payroll of more than \$100,000 during any calendar year, are to provide a surety bond, irrevocable letter of credit or other banking device approved by the UA, in an amount to be determined by the UA to secure the employer's obligations under the MES Act. If you reach the \$100,000 figure in a later year, you are obligated to notify the UA, and provide the bond at that time.

Please provide amount (or estimate) of your gross annual payroll: \$ _____

5. GOVERNMENTAL AGENCIES

If you are a governmental agency, identify the type below: city, township, commission, etc.

A. _____

- B.** Provide your fiscal year beginning date.

MONTH		DAY	

Under the MES Act, a governmental agency shall finance its unemployment liability by (1) reimbursing the UA for any unemployment benefits paid to their former employees (reimbursing) or (2) electing to pay unemployment taxes on the taxable wages of their employees (contributing).

- C.** ☐ If you elect to be a contributing employer, check this box.

FAILURE TO CHECK THE BOX ABOVE WILL RESULT IN THE ESTABLISHMENT OF YOUR LIABILITY AS A REIMBURSING EMPLOYER.

6. FEDERAL UNEMPLOYMENT TAX ACT (FUTA) SUBJECTIVITY

If you are subject to FUTA, give date of liability.

MONTH		DAY		YEAR			

7. ELECTIVE COVERAGE (For employers who would not otherwise be liable for UA taxes, such as churches.)
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If you wish to elect coverage under the MES Act, check this box. Approval is subject to Agency review; some qualifiers apply.

Give your reason for electing coverage on the line above. If you are an individual owner or partnership electing to cover family members, specify their relationship to the owner or partners. You may not elect coverage for your parents or spouse, nor for your child under the age of 18. Individual owners and partners cannot elect coverage for themselves. You may not elect coverage for domestic employment below the statutory requirements stated above. Election of coverage remains in effect for a minimum of two calendar years.

Print Name of Owner/Officer	Title	
Signature of Owner/Officer	Telephone No.	Date

Attach this schedule to your Form 518, *Registration for Michigan Taxes* and mail it to the Michigan Department of Treasury. If you are a successor employer, please complete UA Schedule B.